

Exhibit No. 15Date 3-29-07Amendments to House Bill No. 820  
Committee Study Bill Copy Bill No. 113820

Requested by Senator Trudi Schmidt

For the Senate Finance and Claims Committee

Prepared by GREG DEWITT  
March 27, 2007 (8:44pm)

1. Page A-6, line 5.

**Strike:** "6,904,888 6,934,220" [general fund FY08 and FY09]  
**Insert:** "7,095,522 7,125,166" [general fund FY08 and FY09]

2. Page A-6.

**Following:** line 5**Insert:** "a. Tax Gap Analysis (OTO) 11,775" [general fund FY08]

- END -

Explanation - This amendment provides half the FTE and funding for present law decision package 7012 in the Business and Income Tax Division of the Department of Revenue (page A-187 of the LFD Budget Analysis).

The funding is for personal services and operating costs to add 3.00 FTE to conduct the targeted auditing necessary for a comprehensive, state-specific tax gap study program. The purpose of the program would be to provide the information needed to estimate the tax gap associated with current and emerging issues related to a wide variety of taxes, while at the same time generating additional revenue from the audits conducted in the process. Of the funding, \$11,775 in FY 2008 is designated as one time only.

This amendment adds \$202,409 in FY2008 and \$190,946 in FY2009 of general fund for a biennium total of \$393,355.